IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&
THE HONOURABLE MR. JUSTICE K.T.SANKARAN

THURSDAY, THE 9TH AUGUST 2007 / 18TH SRAVANA 1929

ST.Rev..No. 178 of 2003()

TA.92/1991 of SALES TAX APPELLATE TRIBUNAL,
ADDL.BENCH II,PALAKKAD
.....

REVISION PETITIONER/RESPONDENT/REVENUE

STATE OF KERALA REP.BY DEPUTY
COMMISSIONER (LAW) COMMERCIAL TAXES,
ERNAKULAM.

BY SR. GOVERNMENT PLEADER SHRI MUHAMMED RAFIQ

RESPONDENT: APPELLANT/ASSESSEE

M.L.SUNNY, FOOD GRAINS EALERS,
THRISSUR.

THIS SALES TAX REVISION HAVING COME UP FOR ORDERS ON 09/08/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN,J.

S.T.R. NO. 178 OF 2003
and
C.M.Appl.NO. 318 OF 2003

Dated this the 9th August, 2007

O R D E R

H.L.DATTU, C.J.

State being aggrieved by the orders passed by the Kerala Agricultural Income Tax and Sales Tax Appellate Tribunal, Additional Bench - II, Palakkad in T.A.No.92 of 1991, dated 25th August, 2000 is before us in this Sales Tax Revision.

2. In filing the revision petition, there is a delay of 762 days. To condone the said delay, C.M.Appl.No.318 of 2003 is filed under Section 5 of the Limitation Act. Along with the said application a printed affidavit is filed before us. In the said affidavit except stating that the papers were moving from table to table and person to person, no other explanation is offered by the Revenue for the delay in filing the revision petition.

3. The explanation offered by the petitioner for condonation of the delay in filing the Sales Tax Revision case is wholly unsatisfactory. Therefore, the delay in filing the revision petition cannot be condoned by us. Accordingly, the application for condonation of delay requires to be rejected and it is rejected.

4. Consequently, the revision petition is also rejected.

Ordered accordingly.

(H.L.DATTU)
Chief Justice

(K.T.SANKARAN)
Judge

ahz/

H.L.DATTU, C.J. & K.T.SANKARAN, J.

S.T.R.NO. 178 OF 2003 &
C.M.Appl.NO. 318 OF 2003

O R D E R

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